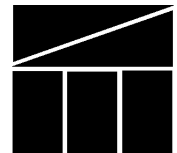


Budget Execution Instructions

**FY 2007 Yearend Closing
FY 2008 New Year Start-up**



**Virginia Department of
Planning and Budget**

May 4, 2007

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Introduction

This package provides guidance and instructions to close out FY 2007 and start up FY 2008. The significant Department of Planning and Budget (DPB) dates for year-end close and new year start-up actions are:

Date	Action
June 4, 2007	Cutoff date for submission of Form 27 (FATS) actions for FY 2007
June 5, 2007	Agencies submit requests for the first-time use of recovery subobject codes
June 6, 2007	(1) FATS available for FY 2008 transactions (2) Agencies submit packages for reappropriations of capital projects for FY 2008
June 7, 2007	Deadline to notify DPB of problems closing out FY 2007
June 12, 2007	Deadline to submit FY 2008 FATS adjustments that must be in place when CARS is opened for the new year
September 30, 2007	Agencies submit FATS to clear out convenience subobject codes other than the xx95 series
Fall 2007	DPB completes reappropriation of approved FY 2007 unexpended general fund operating expense balances and balances become available to agencies on CARS

The following are definitions of key terms used in these instructions.

2007 Appropriation Act means Chapter 847, the amended biennial appropriation act for the 2006-08 biennium as passed by the 2007 General Assembly.

2006 Appropriation Act means Chapter 10, the biennial appropriation act as passed in the 2006 Special Session which amended Chapter 3, the biennial appropriation act for the 2006-08 biennium as passed by the 2006 General Assembly.

FY 2007 means the fiscal year beginning July 1, 2006, and ending on June 30, 2007.

FY 2008 means the fiscal year beginning July 1, 2007, and ending on June 30, 2008.

Deficits

Section 4-3.01 of the General Provisions of the 2007 Appropriation Act prohibits agencies from obligating or expending funds in excess of appropriations, or obligating or expending at a rate which would result in expenditures in excess of nongeneral fund revenue collections, without prior approval by the Governor. The State Comptroller reserves the right to delete any transaction that fails to meet CARS cash, appropriation, or allotment criteria. It also sets out the penalties for violations. The prohibition from incurring a deficit applies to all state agencies in the legislative, judicial, and executive branches, and to the independent agencies.

Agency analysis and monitoring of expenditures against cash, allotments, and appropriations is critical to avoid incurring a deficit at the close of the fiscal year on June 30, 2007. Agencies must alert DPB before June 7 if a problem is anticipated in yearend close. Do not wait until yearend close is underway.

Agencies should not assume that expenditures in excess of appropriations will be met from unappropriated nongeneral funds, by transfers from other current appropriations, or from appropriation of a prior year unexpended balance. Each agency's request for an appropriation allotment or any other action which requires executive approval will be treated, in the absence of any specific statement to the contrary, as the representation that approval of the request will neither directly nor indirectly create a deficit.

Final Appropriation and Allotment Actions for FY 2007

The deadline to submit Form 27 (FATS) to DPB for FY 2007 appropriation and allotment actions, both operating and capital, is:

5 p.m., Monday, June 4, 2007

DPB will process the final FY 2007 actions and send to the Department of Accounts (DOA) by Monday, June 11, 2007. Inquiry access will be allowed after the deadline to only allow review. Agency pending FATS transactions that do not need processing should be voided before the closing date.

FY 2008 Operating Appropriations

Establishing Appropriations

DPB will create initial appropriations and allotments for FY 2008 operating expenses and will transmit them to CARS so that they are available when DOA opens CARS for FY 2008. Agency action is not needed. DPB's initial actions will include:

1. Legislative appropriations in the 2007 Appropriation Act.
2. Transfer (rollover) of Fund 0100 to Fund 0300 in program 100 (Educational and General Programs) for institutions of higher education for the initial FY 2008 legislative appropriation in the 2007 Appropriation Act.
3. Unallotment of FY 2008 appropriations per Appendix A.

The July 1, 2007, CARS data will reflect subobject code detail for personal services and will be at the major object level for nonpersonal services, including convenience subobject codes. This data represents the budget as passed by the 2007 General Assembly.

Appropriation Adjustments Required to be Available on July 1, 2007

For selected state agencies, two actions will not be reflected in the initial appropriations transmitted to CARS by DPB. These are:

1. Dollar amounts at subobject level detail for sum sufficient items included in the 2007 Appropriation Act.
2. Appropriation of certain unexpended federal grants or other nongeneral funds that must be immediately available on July 1, 2007, to ensure that services may continue without interruption.

Form 27 (FATS) must be submitted for appropriation adjustments, (such as establishing a new appropriation and/or appropriating unexpended June 30, 2007, balances) when CARS is opened for the new year. The form must be submitted by June 6.

For sum sufficient appropriations, use adjustment type "F" and include a transaction brief stating: "To establish the sum sufficient amount for Item # in the 2007 Appropriation Act."

For unexpended nongeneral funds use adjustment type "E." Round the requested amount **up** to the nearest whole dollar. The amount requested should not exceed the agency estimate of the cash balance that will be unexpended on June 30, 2007. Some of the June 30, 2007 cash balance may have been anticipated during budget development and included in the FY2008 NGF appropriation in the Act. If so, such amount will not be available for appropriation by a type E adjustment (Agencies may

need to consult with their budget analyst to determine if any portion of the balance is already appropriated in the Act).

The general policy is that requests to appropriate unexpended nongeneral fund cash balances will be limited to circumstances where there is no nongeneral fund appropriation in FY 2008 or the FY 2008 appropriation is insufficient to meet the provisions of §4-1.04 3. **Unappropriated Nongeneral Funds** of Chapter 847, the 2007 Appropriation Act. The transaction brief should clearly describe how the funds will be used and the need for the appropriation and note that it is an estimated amount. Pages four and five of the FATS Online System User Manual lists the questions that must be addressed in the FATS transaction brief. [The manual can be found at http://dpb.virginia.gov/forms/forms.cfm](http://dpb.virginia.gov/forms/forms.cfm). Search for “FATS Manual.”

The State Comptroller will close the fiscal year on July 22, 2007, and report the exact amount of the unexpended appropriations in the last week of July in the yearend reports. If the original requested amount exceeds the amount reported by the State Comptroller, submit another Form 27 (FATS) to adjust the original request down to the exact amount.

Clearing Out Convenience Subobject and Fund Codes

While the initial appropriations on CARS will contain convenience subobject codes (see Appendix B), expense vouchers to be processed through CARS must be coded using valid expenditure subobject codes. By September 30, 2007, agencies must submit a FATS (type M) to convert any convenience subobject and fund codes, other than the xx95 subobject codes, to regular subobject or fund codes. This includes any convenience codes affecting personal services amounts, positions, and nonpersonal services. Although it is not necessary to clear out the xx95 convenience codes for undistributed nonpersonal services, agencies cannot expense against these xx95 convenience codes. The xx95 convenience codes can be cleared out at this time.

Since convenience codes cannot be used to record expenditures, agencies may not use convenience codes, including the xx95 convenience codes, to appropriate funds during the fiscal year.

Reappropriation of FY 2007 Unexpended General Fund Appropriations

As part of the yearend close process, the State Comptroller reverts all unexpended general fund operating expense appropriations to the fund balance of the general fund. Section 4-1.05 of the 2007 Appropriation Act governs the reappropriation of such unexpended general fund operating expense appropriations for use in the next year. Under that section, the Governor has general authority in his discretion to approve reappropriations for Executive Department agencies, other than those for which the General Assembly has mandated reappropriations by specific language in the act.

The 2007 Appropriation Act mandates the reappropriation of unexpended appropriations for agencies in the legislative and judicial departments and the independent agencies, and reappropriation of some unexpended appropriations for other agencies and institutions of higher education. For institutions of higher education, the cash balance in Educational and General programs (fund 0300)

will be considered general fund at the end of the fiscal year. The reappropriation amount will equal the unexpended cash balance that has been appropriated in FY 2007.

DPB will calculate centrally the amount available for reappropriation for each agency, based on DOA's report of unexpended appropriations (CARS ACTR 1408) for FY 2007 final close, which will be available the last week of July.

Once the State Comptroller reports the exact amount of unexpended balances, DPB may request additional information from agencies in August on how they plan to use any June 30 balances. There may be some cases where retention by the general fund will be necessary, as provided in § 4-1.06, and reappropriation cannot be made. In those cases, the DPB analyst will contact the affected agency.

The unexpended general fund operating expense appropriations must be reappropriated in the respective programs in the CARS ACTR 1408 report. The agency will be provided by the DPB analyst with the general fund balances approved by program for reappropriation. After this notification, agencies will then prepare the necessary FATS transactions to reappropriate the approved balances.

Agencies may submit FATS transactions to distribute the amounts to valid service area and expenditure subobject codes within the designated program or to transfer the reappropriation to a different program from that in which the appropriation was listed in CARS on June 30, 2007. Any such program transfers must be accompanied by a transaction brief providing the basis for the request. (See page eight of the FATS Online System Users Manual for items that must be included in the brief.)

Appropriation of FY 2007 Nongeneral Fund Unexpended Cash Balances

Unexpended nongeneral fund appropriations are not automatically brought forward in FATS and CARS. Unexpended nongeneral fund cash balances on June 30, 2007, must be appropriated to spend this cash in FY 2008. The appropriation is subject to DOA's cash controls. DOA will not approve expenditures that exceed the available cash.

Agencies may be asked to complete a plan of expenditure for any nongeneral fund cash balances prior to submission of FATS transactions. If such a request is made, agencies will be instructed to prepare FATS transactions to appropriate approved requests and, to the extent necessary, spread these amounts in separate FATS transactions to the appropriate programs and service areas. Further details on the preparation of these plans, if they are required, will be forthcoming.

For authorized nongeneral fund carry forward requests, agencies should:

1. Verify on the final close CARS ACTR 402 report the actual unexpended cash balance. (DPB will not notify agencies of this amount).
2. Submit a Form 27 (FATS) (adjustment type E) to DPB requesting appropriation and allotment of the amount estimated to be needed in FY 2008. If the entire balance is to be requested, then it should be rounded up to the nearest dollar.

Additional Nongeneral Fund Revenue Appropriations

If the agency desires to create a nongeneral fund operating appropriation on or after July 1, in anticipation of new or supplemental revenues to be received in FY 2008, a FATS transaction (adjustment type G) must be submitted. The request must be consistent with the provisions in § 4-1.04 of the Appropriation Act, and include a transaction brief clearly explaining and justifying how the additional nongeneral funds will be expended, describing the additional funding source, and include the additional revenue source code. Page five of the FATS Online System User Manual lists the questions that must be addressed in the FATS transaction brief. It is the agency's responsibility to provide cash to support the appropriation thus created.

Request for Use of Recovery Subobject Codes

DPB has established the xx98 (Inter-Agency Recovery) and xx99 (Intra-Agency Recovery) subobject codes for each of the major objects of expenditure. These codes may be used only with prior DPB approval. In last year's start up instructions dated June 29, 2006, DPB asked agencies to re-request permission to use recovery codes. DPB had to request this due to the substantial changes in the program structure effective at the beginning of FY 2007.

The decision to use the xx98 subobject codes should be in concurrence with the joint DPB and DOA guidelines entitled "Procedures for Identifying and Accounting for Transactions Between State Agencies and Institutions" dated May 20, 1998, found on DOA's website at: www.doa.virginia.gov/Financial_Reporting/Pass_Through/Pass_Through_Main.cfm.

These guidelines specifically address the procedures to be used for identifying and accounting for sub recipient and vendor transactions, such as those when one state agency purchases services from another state agency. Recovery codes are used only for non-sub recipient/non-vendor relationships that would include refunds made by vendors or parties outside state government. Recovery codes should not be used to record payments for goods or services provided to public or private individuals or entities. The xx98 subobject codes should only be used when the expenditure and recovery of expenditure occur in the same fiscal year.

If the agency wants to use either or both codes after June 30, 2007, and has not previously received approval from DPB to use these codes, complete the enclosed Form OC-1 (Appendix G) for each application at the program level and submit the form to DPB as an e-mail attachment by June 7, 2007. The form is available as part of the Yearend closeout at the following link: <http://dpb.virginia.gov/forms/forms.cfm>.

Appendix H lists the agency approved recovery codes. For these recovery codes, no further action is necessary. Any requests for new codes made after June 7, 2007, for FY 2008 require up to 30 days for action.

In addition to the recovery subobject codes discussed above, there are two personal services recovery codes available for use by institutions of higher education. These are 1196 (Indirect Cost Recoveries from Auxiliary Programs for Personal Services) and 1197 (Indirect Cost Recoveries from Sponsored Programs for Personal Services). It is very important that institutions of higher education record expenditures to these subobject codes appropriately, promptly, and accurately on CARS. Institutions should record the personal service expenditure recoveries at least monthly in CARS. This action provides DPB with the most complete picture of how much the institution is recovering from Auxiliary Enterprises and Sponsored Programs for services provided within the Educational and

General Program (E&G). Use of subobject codes 1196 and 1197 does not require prior DPB approval.

FY 2008 Fringe Benefit Rates

Appendix C provides the employer fringe benefit rates effective July 1, 2007.

Central Appropriation and Part Three Transfers

Transfers in Central Appropriations and Part Three of the 2007 Appropriation Act may affect the agency. Appendix D details the FY 2008 transfers to and from Central Appropriations that will occur later in the fiscal year and discusses nongeneral fund cash transfers required by Part Three of the 2007 Appropriation Act that affect multiple agencies. In both cases, the DPB analyst will work with the agency to identify the proper service areas and fund/fund details for the transfers.

Higher Education Equipment Trust Fund Lease Payments

The 2007 Appropriation Act provides funding to support debt service on equipment purchased through the Virginia College Building Authority's (VCBA) Higher Education Equipment Trust Fund. As has been the case since FY 2000, the general and nongeneral fund appropriations are included within the Treasury Board budget instead of within the budgets of each institution of higher education. This allows the Commonwealth to consolidate debt service on tax-supported debt (i.e. debt supported primarily from the general fund) in one central location within the Treasury Board.

Since the general fund appropriation is now included as part of the Treasury Board budget, the Treasury Board makes the debt service payment to the VCBA directly. However, the nongeneral fund portion of the payment cannot be made to the VCBA until funds are transferred from each institution to support the nongeneral fund appropriation authority provided in the 2007 Appropriation Act. Therefore, DOA will take action on or about July 2 to transfer the appropriate cash amount listed in Item 276 paragraph E. 4. for all institutions from balances in fund code 0300 (higher education operating). See Appendix E.

No action will be necessary on the part of the institutions for payment of debt service associated with the Higher Education Equipment Trust Fund.

Capital Fees for Out-of-State Students

The 2007 General Assembly approved an additional fee to be charged to out-of-state students. The funds will be used to pay a portion of the debt service on the bond issues to finance equipment purchases in the 2006-2008 biennium. Item 276, paragraph E. 3. of the 2007 Appropriation Act sets out the amounts designated for each institution. This requirement will take effect in FY 2008. No action is necessary at this time. See Appendix F.

Capital Projects

Review of Active Projects

All capital outlay projects recorded in CARS as of April 30, 2007, including projects authorized in prior biennia or under § 4-4.01.n of the General Provisions of the Appropriation Act, must be reviewed at the close of the fiscal year to identify unobligated appropriation balances that can be reverted and projects that have been completed and should be closed out.

Agency reappropriation requests are submitted on the DPB Form A (2007), “Capital Project Review Summary.” See Appendix I for instructions on completing the form. The form is available for data entry at <http://dpb.virginia.gov/forms/forms.cfm>.

The DPB Form A will be used to collect capital project performance measurement information in addition to the project reappropriation information. The Auditor of Public Accounts reviewed prior-year capital performance measures that were based on the financial and capital outlay (CO) form information reported on the Form A submissions and identified reporting discrepancies. Please try to follow the Form A reporting requirements in Appendix I.

DPB Form A is a Microsoft Access document that agencies must submit electronically for each project that is on the CARS ACTR 1408 Report as of April 30, 2007, including maintenance reserve projects. Last fiscal year’s Form A projects that were closed out should not be included. Due to an anomaly in CARS, projects identified for close out last fiscal year will still appear on the CARS ACTR 1408 reports in the succeeding year with zeroes in all columns. DOA will automatically delete these projects next fiscal year.

If a capital project meets at least one of the following conditions, unexpended balances will not be reverted:

- Construction is in progress;
- Equipment purchases have been authorized by the Governor, but have not been received;
- Plans and specifications have been authorized by the Governor, but have not been completed;
- or
- Obligations are outstanding at the end of the fiscal year.

For projects that have an approved E&B Form CO-8 or that have been granted “proceed authority,” agencies must justify on the DPB Form A any amount requested for reappropriation that is greater than the obligated amount. All unobligated balances that are reverted will be returned to their original fund sources.

For any project not approved for carryforward, DPB will close out the project and remove its appropriation from FATS and CARS as of June 30, 2007. **If no DPB Form A is submitted, DPB will assume the project has been completed and will close it out.**

The Construction and Professional Services Manual (2004), issued by the Department of General Services (DGS), requires agencies to submit an E & B Form CO-14, Project Completion Report, when a Certificate of Occupancy has been issued by the state building official. This must be done:

- No later than 12 months after the owner occupies the building, or
- When the work has been accepted as substantially completed, or
- Where there is no change in use group classification, or
- When the owner has taken beneficial occupancy of the entire project area.

DPB will share its list of closed projects with DGS to ensure compliance with the CO-14 submission requirement.

Agencies should submit requests to carry forward project balances to DPB no later than June 6, 2007. The requests should be submitted electronically as an e-mail attachment to the following address: CapitalBudget@dpb.virginia.gov . ***The agency code and name should be clearly identified in the e-mail file attachment.***

Once close is completed for approved projects, DPB will bring forward into FY 2008 the project appropriations in FATS as of June 30, 2007. This action will take place in mid to late August, 2007. Until the capital project appropriations are reestablished in CARS, DOA will process expenditures that take place on and after July 1 through overrides of the normal controls. These transactions may default to the CARS error file briefly until the override takes effect. For questions, contact DOA error correction personnel by fax at (804) 225-4250 or by submitting an Error Correction Form.

New Capital Projects

DPB will create initial appropriations and unallotments for FY 2008 capital expenses (general fund and nongeneral fund) and will transmit them to CARS. The appropriations will be available on June 22, 2007.

Initial Appropriations. DPB will enter the appropriations for all state-owned projects into FATS and transmit them to CARS. **Do not submit FATS transactions to enter new project appropriations into FATS and CARS.** All project appropriations will be unallotted.

Project Initiation or Change. Each affected agency must submit an E&B Form CO-2 to DGS. If a project was partially funded in each year of the biennium, a separate CO-2 form must be submitted in FY 2008 for the second year funds. Forms CO-2 for FY 2008 submitted before the start of the fiscal year will be held at DPB until the start of the fiscal year. CO-2 forms for FY 2007 funding approved by the 2007 session of the General Assembly may be processed after the budget bill becomes law.

Allotment of Project Appropriation. After receipt of an approved CO-2, a FATS transaction can be submitted to DPB to allot enough funds to complete working drawings (usually 75 percent of the amount budgeted for architectural and engineering fees in the approved CO-2 form). Use adjustment type L and distribute the allotment to valid expenditure subobject codes.

After the construction bid has been received, and an E&B Form CO-8 submitted to DGS, submit a FATS request to DPB to allot construction funds. DPB will allot up to the bid amount for construction and equipment, an amount for project contingencies (until further notice, this is no more than two percent of the construction contract for new construction or renovations over \$1 million or five percent for renovations under \$1 million), estimated amounts for testing, inspecting, or project management services, and the balance of the architectural and engineering contract.

If project construction and equipment costs are anticipated to exceed the allotted amounts, the agency must submit a revised CO-2 to DGS and a FATS to DPB to access the remaining appropriated funds. The transaction brief must provide sufficient information to describe and justify the need for additional dollars to be allotted.

FY 2008 Maintenance Reserve Funding

Item C-325 of the Chapter 847 lists the general fund allocations for affected agencies and institutions of higher education for this biennium. DPB will transfer the FY 2008 funds to each agency before the start of the fiscal year. As provided for in paragraph B of Item C-325, agencies must expend or obligate 85 percent of their biennial general fund appropriation for maintenance reserve by June 30, 2008.

Re-establishing Closed Out Capital Outlay Projects and Restoring Reverted Appropriations

Occasionally, after a project is closed out or an unexpended balance is reverted, an agency may discover that an unpaid obligation or requirement for the project exists. Because of these situations, there is language in Section 4-1.05.c.3 of the General Provisions of the Appropriation Act authorizing the DPB Director to restore reverted capital project balances and reestablish closed out projects.

Restoration authorization is limited to reversions that occurred in the current and prior biennia.

In some instances, there are no unexpended balances in the closed out project to be restored, and funds must come from another source to meet the unpaid obligation. In these situations, the project would be reestablished under the authority of § 4-1.05.c.3 of the General Provisions. However, because the project's fund source would be obtained through a transfer of appropriations or through additional nongeneral fund revenue, other sections of the General Provisions must be satisfied as well. Section 4-1.03 authorizes the transfer of appropriations and § 4-1.04. authorizes the appropriation of unappropriated nongeneral funds.

To request the re-establishment of a closed capital outlay project and the restoration of project funding, the agency must submit a written request to the DPB Director. The request must describe circumstances that led to the need to restore the project and identify the source of money to be restored to the project. The funding sources include reverted balances, transfers, and additional revenue.

Appendix A:

Appropriations Not To Be Allotted July 1, 2007

The 2007 Appropriation Act contains certain appropriations that are not to be initially allotted and available for expenditure on July 1, 2007, for the following reasons:

- Some type of prior approval by the Governor or other designated person is required.
- There is a match requirement.
- The appropriation is not expended in the agency to which it is made, but is transferred to other agencies for expenditure. An example is the compensation supplement appropriation, Item 505.

The following table (page 12) is a list of such appropriations. These amounts will be established as unallotted in FATS and CARS on July 1, 2007, and will not be available for expenditure. If expenditure is conditioned upon a prior approval action or a match requirement, these criteria must be satisfied before the appropriation can be allotted.

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Service Area</i>	<i>Description</i>
59.D	157	Compensation Board	\$792,463	01	304	Delayed opening of new jails (Botetourt/Craig, Gloucester)
60.D	157	Compensation Board	\$377,010	01	356	Unbudgeted medical expenses in local correctional facilities
103.A	165	Department of Housing and Community Development	\$3,427,000	10	458	Local or private match for amounts allocated for emergency shelters
114.B	245	State Council of Higher Education	\$6,277,568	01	110	Appropriations (Eminent Scholars) for transfer to institutions subject to Secretary of Education approval.
149	242	Christopher Newport University	\$3,612,576	01	108	Approval of plan by SCHEV*
153	204	College of William and Mary	\$2,659,316	01	108	Approval of plan by SCHEV*
153	204	College of William and Mary	\$1,972,287	03	108	Approval of plan by SCHEV*
157	241	Richard Bland College	\$275,606	01	108	Approval of plan by SCHEV*
162.B	247	George Mason University	\$289,614	01	100	Plan for graduate engineering education to be

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Service Area</i>	<i>Description</i>
162.B	247	George Mason University	\$124,120	03	100	approved by SCHEV.
163	247	George Mason University	\$10,392,375	01	108	Approval of plan by SCHEV*
163	247	George Mason University	\$1,200,000	01	108	Approval of plan by SCHEV*
167	216	James Madison University	\$5,696,713	01	108	Approval of plan by SCHEV*
167	216	James Madison University	\$2,007,342	03	108	Approval of plan by SCHEV*
171	214	Longwood University	\$3,143,504	01	108	Approval of plan by SCHEV*
186.B	215	University of Mary Washington	\$80,483	01	100	Plan for graduate engineering education to be approved by SCHEV.
186.B	215	University of Mary Washington	\$36,130	03	100	
187	215	University of Mary Washington	\$1,319,591	01	108	Approval of plan by SCHEV*
174.C.1	213	Norfolk State University	\$70,000	01	100	Match requirement for Dozoretz Institute.
175	213	Norfolk State University	\$5,405,323	01	108	Approval of plan by SCHEV*
175	213	Norfolk State University	\$4,900,000	03	108	
178.B.	221	Old Dominion University	\$431,013	01	100	Plan for graduate engineering education to be approved by SCHEV
178.B	221	Old Dominion University	\$198,244	03	100	
179	221	Old Dominion University	\$11,305,099	01	108	Approval of plan by SCHEV*
183	217	Radford University	\$5,720,895	01	108	Approval of plan by SCHEV*
192.D	207	University of Virginia	\$775,197	01	100	Plan for graduate engineering education to be approved by SCHEV.
192.D	207	University of Virginia	\$468,850	03	100	
193	207	University of Virginia	\$4,832,260	01	108	
193	207	University of Virginia	\$2,565,121	03	108	
200	246	University of Virginia's College at Wise	\$1,575,701	01	108	Approval of plan by SCHEV*
203.C	236	Virginia Commonwealth University	\$388,468	01	100	Plan for graduate engineering education to be approved by SCHEV.
203.C	236	Virginia Commonwealth University	\$168,533	03	100	
204	236	Virginia Commonwealth University	\$14,251,905	01	108	Approval of plan by SCHEV*
208.H.2	260	Virginia Community College System	\$296,415	01	100	Match for A.L. Philpott manufacturer's assistance program.
208.N	260	Virginia Community College System	\$508,140	01	100	Match for four work force training centers

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Service Area</i>	<i>Description</i>
209	260	Virginia Community College System	\$21,838,024	01	108	Approval of plan by SCHEV*
209	260	Virginia Community College System	\$114,375,000	03	108	
216	211	Virginia Military Institute	\$716,768	01	108	Approval of plan by SCHEV*
216	211	Virginia Military Institute	\$200,000	03	108	
218.B.2	211	Virginia Military Institute	\$1,680,484	01	113	Certification required for number of cadets at Mary Baldwin College and Virginia Tech
220.B	208	Virginia Polytechnic Institute and State University	\$869,882	01	100	Plan for graduate engineering education to be approved by SCHEV.
220.B	208	Virginia Polytechnic Institute and State University	\$436,357	03	100	
221	208	Virginia Polytechnic Institute and State University	\$12,249,057	01	108	Approval of plan by SCHEV*
226	212	Virginia State University	\$3,839,069	01	108	Approval of plan by SCHEV*
226	212	Virginia State University	\$564,410	03	108	
233.A.1	400	Jamestown 2007	\$506,796	01	502	Pursuant to progress reports required by Par. D.
233.A.1	400	Jamestown 2007	\$280,565	02	502	
233.A.1	400	Jamestown 2007	\$6,046,676	09	502	
242.E	274	Eastern Virginia Medical School	\$6,158,108	01	110	Approval of plan by Department of Medical Assistance Services
247B.	937	Southern Virginia Higher Education Center	\$29,050	01	199	Plan for graduate engineering education to be approved by SCHEV
292.E	601	Department of Health	\$150,000	01	440	Agency must collaborate with the Secretary of Technology
358.D.2	199	Department of Conservation and Recreation	\$10,000	01	503	Funds matched by participating localities and planning district commissions.
386.G	799	Department of Corrections	\$7,386,675	01	398	Adopt a compensation plan as described in Item 386.G and submit to appropriate authorities.
387.A.3	799	Department of Corrections	\$250,000	01	399	Collaborate with the Secretary of Technology to pursue a multi-source procurement.
406.C	777	Department of Juvenile Justice	\$836,696	01	398	Adopt a compensation plan as described in Item 406.C and submit to appropriate authorities.

<i>Item</i>	<i>Agency Code</i>	<i>Agency</i>	<i>Amount</i>	<i>Fund</i>	<i>Program/Service Area</i>	<i>Description</i>
416.50	912	Department of Veterans Services	\$100,000	01	79901	Collaborate with the Secretary of Technology to pursue a multi-source procurement.
421.A.2	136	Virginia Information Technologies Agency	\$1,000,000	09	712	Approval of Wireless E-911 Services Board required for allotment

* Pursuant to §4-5.01 b.1.a, 2007 Appropriation Act

Appendix B:

Convenience Subobject Codes

The following convenience subobject codes may appear in the July 1, 2007, appropriations data in FATS and CARS. These convenience codes are broken out into those that must be removed on or before September 30 by submitting a FATS Type M transaction and those that do not have to be cleared out. ***Expenditures cannot be made against either group of convenience codes.***

Convenience codes that must be removed by September 30, 2007 by distributing the amounts to valid expenditure subobject codes:

1184	FTE Undistributed Amended Legislative Appropriation
1185	FTE, Undistributed: Legislative Appropriation
4100	Undistributed Budget Amounts
5100	Undistributed Savings Amount
6100	Undistributed Biennial Budget Amounts
6200	Undistributed Nonpersonal Services Across-the-board reductions
7100	Undistributed Amended Budget Amounts
8600	Undistributed Legislative Appropriation
8900	FATS Redistribution Code
9000	Undistributed Amended Appropriations

Convenience codes that do not need to be cleared out:

1295	Undistributed contractual services
1395	Undistributed supplies and materials
1495	Undistributed transfer payments
1595	Undistributed continuous charges
2195	Undistributed property and improvements
2295	Undistributed equipment
2395	Undistributed obligations

Convenience Fund codes that must be removed by September 30, 2007 by distributing the amounts to valid fund group

1200	FTE, Undistributed Legislative Amount
1300	FTE, Undistributed Amended Legislative Amount

For definitions of these convenience codes, refer to the complete list of convenience codes in effect for FY 2008 that will be available on June 3, 2007, on DPB's web site at the following link: <http://dpb.virginia.gov/> (Search for Expenditure Structure.)

Appendix C:

Employer Fringe Benefit Rates for FY 2008

Subobject	Factor	Annual Costs/Factor ¹
1111	VRS Retirement Contributions² State Employees Virginia Law Officers Retirement (VaLORS) State Police (SPORS) Judges (JRS)	11.15% 20.86% 25.76% 43.01%
1112	Social Security ³	6.20% capped at \$97,500
1112	Medicare	1.45%
1114	Group Life	1.00%
1115	Annual Employer Health Insurance Premiums <i>COVA Care</i> Single Employee Plus One Family <i>COVA High Deductible</i> Single Employee Plus One Family <i>Kaiser Permanente</i> Single Employee Plus One Family	 \$4,740 \$8,472 \$12,420 \$4,200 \$7,776 \$11,364 \$4,704 \$8,412 \$12,312
1116	Retiree Health Insurance Credit Premium	1.20%
1117	VSDP & Long-Term Disability Insurance	2.00%
1118	Teachers Insurance and Annuity ⁴	10.40%
1119	Defined Contribution Plan ⁵	10.40%
1138	Deferred Compensation Match Payments	One-half of employee's contribution per pay period, up to a max of \$20 per pay period or \$480 annually.

¹ Percentage costs refer to percent of salaries. Health insurance premiums are the annual employer dollar cost for an individual.

² Retirement contribution rates include the five percent employee portion (paid by the Commonwealth for state employees).

³ The \$97,500 Social Security cap applies only to calendar year 2007. The Federal Social Security Administration will update this cap for calendar year 2008 at a later date.

⁴ For institutions of higher education: This includes alternative retirement options, such as TIAA-CREF, for those employees as defined in § 51.1-126 of the Code of Virginia.

⁵ Used for employees eligible for a defined contribution plan established pursuant to § 51.1-126.5 of the Code of Virginia.

Appendix D:

FY 2008 Central Appropriation Adjustments and Part Three Transfers

Central Account Adjustments

The following summarizes adjustments that impact multiple agencies. There are other adjustments in central accounts not depicted here that will impact only one agency.

Item 455.20

- ***Higher Education Interest:*** Paragraph C provides approximately \$11.0 million for higher education institutions representing interest earned on tuition and fees and other nongeneral fund Education and General revenues deposited into the state treasury.
- ***Higher Education Credit Card Rebate:*** Paragraph D provides approximately \$1.7 million for higher education institutions representing their share of the rebate paid to the Commonwealth on credit card purchases not exceeding \$5,000.

Item 461

- ***Continuation of FY 2007 State Employee Salary Increase:*** Paragraph F provides approximately \$80.7 million in general fund dollars for the continuation of the four percent salary increase for state employees in FY 2007.
- ***Continuation of FY 2007 State Supported Local Employee Salary Increase:*** Paragraph I provides approximately \$33.2 million in general fund dollars for the continuation of the four percent salary increase for state supported local employees in FY 2007.
- ***FY 2008 State Employee Salary Increase:*** Paragraph F provides approximately \$46.6 million for the four percent salary increase for state employees in FY 2008 that will become effective on November 25, 2007.
- ***FY 2008 Additional One Percent Increase for Higher Education Faculty:*** Paragraphs F and S provide approximately \$4.2 million for an additional one percent salary increase for higher education faculty in FY 2008 that will become effective on November 25, 2007. Funding for an average three percent salary increase for faculty is included in the budgets of the higher education institutions.
- ***FY 2008 State Supported Local Employee Salary Increase:*** Paragraph I provides approximately \$21.3 million for the four percent salary increase for state supported local employees in FY 2008 that will become effective on December 1, 2007.

- ***Employer Health Insurance Premium Increases:*** Paragraph J provides \$52.4 million for increased employer health insurance premiums for state employees. This amount includes both continuation costs for the FY 2007 increase and costs associated with the FY 2008 increase.
- ***State Employee Retirement Contribution Changes:*** Paragraph K provides \$31.8 million for changes in retirement contribution rates paid by state agencies to the Virginia Retirement System on behalf of state employees.
- ***Group Life Insurance Contribution Change:*** Paragraph L provides \$4.1 million for changes in contribution rates paid by state agencies to the Virginia Retirement System on behalf of state employees for group life insurance.
- ***Virginia Sickness and Disability Contribution Change:*** Paragraph M provides \$7.0 million for changes in contribution rates paid by state agencies to the Virginia Retirement System on behalf of state employees for the Virginia Sickness and Disability Program (VSDP).
- ***Retiree Health Credit Contribution Change:*** Paragraph P provides \$3.3 million for changes in contribution rates paid by state agencies to the Virginia Retirement System on behalf of state employees for the retiree health credit.

Item 462

- ***Increased Mileage Reimbursement:*** § 4-5.04 authorizes the increase in mileage reimbursement for state employees. Item 462 includes approximately \$1.6 million for state agencies to support the increased reimbursement rate.
- ***Increased VITA Geospatial Rates:*** Paragraph O.3 provides \$258,815 for increased rates paid by certain state agencies to the Virginia Information Technologies Agency (VITA) for ongoing support of the Commonwealth's base mapping and digital centerline files.

Statewide Part Three Nongeneral Fund Cash Transfers

The nongeneral fund cash transfers listed below represent only those that impact multiple agencies. There are other nongeneral fund transfers that impact specific agencies. Agencies are highly encouraged to familiarize themselves with the contents of § 3 of the 2007 Appropriation Act to find out if any specific transfers impact their agencies.

- ***Telecommunications contract savings:*** Section 3-1.01 V requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$861,440 resulting from savings pursuant to a telecommunications contract effective November 2003.
- ***Virginia Information Technologies Agency (VITA) savings:*** Section 3-1.01 W requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$3.4 million in savings resulting from information technology and telecommunication operating efficiencies.

- ***VITA data-telecommunications lines:*** Section 3-1.01 X requires the State Comptroller to recover from nongeneral fund agencies and deposit to the general fund approximately \$18,000 resulting from savings on renegotiated rates for data-telecommunication lines.

Other Adjustments

VITA savings: Item 422 requires the DPB Director to withhold from agency appropriations and transfer to VITA approximately \$4.9 million in general fund savings resulting from information technology and telecommunication operating efficiencies.

Appendix E:

Treasury Board FY 2008 HEETF Lease Payments

<i>Institution</i>	<i>Amount (NGF 0300)</i>
Christopher Newport University	\$17,899
College of William and Mary	\$259,307
George Mason University	\$205,665
James Madison University	\$254,504
Longwood University	\$54,746
University of Mary Washington	\$97,063
Norfolk State University	\$108,554
Old Dominion University	\$374,473
Radford University	\$135,235
Richard Bland College	\$2,027
University of Virginia	\$1,088,024
University of Virginia's College at Wise	\$9,750
Virginia Commonwealth University	\$401,647
Virginia Community College System	\$633,657
Virginia Military Institute	\$88,844
Virginia Polytechnic Institute and State University	\$992,321
Virginia State University	\$108,886
Total	\$4,842,602

* Table reflects amounts in Item 276, Paragraph E. 4.

Appendix F:

FY 2008 Capital Fee for Out-of-State Students

<i>Institution</i>	<i>Amount</i>
Christopher Newport University	\$11,324
College of William and Mary	\$241,596
George Mason University	\$311,338
James Madison University	\$457,402
Longwood University	\$21,646
University of Mary Washington	\$102,204
Norfolk State University	\$113,258
Old Dominion University	\$193,298
Radford University	\$71,570
Richard Bland College	\$1,448
University of Virginia	\$760,448
University of Virginia's College at Wise	\$7,800
Virginia Commonwealth University	\$289,108
Virginia Community College System	\$415,738
Virginia Military Institute	\$65,262
Virginia Polytechnic Institute and State University	\$794,424
Virginia State University	\$142,136
Total	\$4,000,000

Table reflects amounts in Item 276, Paragraph E. 3.

Appendix G:

Request to Use Recovery Subobject Codes



VIRGINIA DEPARTMENT OF PLANNING AND BUDGET

FORM OC-1 (2007)

Agency
Name:

Agency
Code:

Program
Name:

Program
Code:

Requested Recovery Subobject Code Number(s):

Fiscal
Year:

Person Completing
form:

Phone
#

E-mail
address:

PURPOSE OF RECOVERY:

Check how the recovery codes are used

_____ Refunds made by vendors or parties outside of state government.

_____ Transfer expenses between funds.

_____ Process reimbursable federal grants.

_____ Other (describe)

DESCRIPTION AND EXPLANATION

ALTERNATIVE TO USING THE CODE:

DPB ACTION

☐

Approved

☐

Denied

Signature:

Date:

Instructions for DPB Form OC-1

Request to Use Recovery Subobject Codes xx98 and xx99

1. Complete one copy of this form for each unique recovery occurring that has not been previously approved by DPB. (This Appendix G provides a list of all approved recovery codes.) For example, if an agency uses recovery codes for two unique purposes within a program, two forms should be completed. Examples of unique recoveries include payment for services rendered to a party outside state government, federal fund recoveries, or other nongeneral fund recoveries.
2. The form may list more than one recovery subobject, provided it is used for the unique purpose discussed on the form. For example, the activity may require use of 1199, 1299, and 1399.
3. Requests must be submitted to DPB by June 6, 2007, for action by July 1, 2007. Any requests after June 6 will be processed within 30 days.

Purpose of Recovery

Check the appropriate box on the form to show the proposed purpose of the recovery.

Description and Explanation

Describe how the recovery code will be used and explain why it is needed. What is the unique situation requiring the recovery code? Be sure to address how the proposed usage is consistent with DPB and DOA in accordance with the guidelines published on the DOA website at: <http://www.doa.state.va.us/procedures/FinancialReporting/Pass-Through/Memo.htm>.

Alternative to Using the Code

What accounting or budgeting method would the agency need to implement if use of the recovery code is not approved? Why is the alternative not a viable option?

DPB Action

This section is for DPB use only.

This form is available on DPB's web site at the following link: <http://dpb.virginia.gov/>

Appendix H:

Authorized Recovery Codes

Agency Code	Agency Title	Program		1 1 9 8	1 1 9 9	1 2 9 8	1 2 9 9	1 3 9 8	1 3 9 9	1 4 9 8	1 4 9 9	1 5 9 8	1 5 9 9	2 1 9 8	2 1 9 9	2 2 9 8	2 2 9 9	2 3 9 9	
122	Dept of Planning and Budget	715		X															
140	Dept. of Criminal Justice Services	390								X									
156	Dept of State Police	302, 310					X												
171	State Corporation Commission	552, 563, 599			X		X						X					X	
204	College of William and Mary	100- 107, 110, 809			X		X		X		X		X		X			X	X
207	University of Virginia	100- 107, 110, 809		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
208	Virginia Polytechnic Institute & State University	100- 107, 110, 809		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
209	UVA Health Systems	430, 449									X								
211	Virginia Military Institute	100- 107, 809			X		X		X		X		X		X			X	X
212	Virginia State University	100- 107, 110, 809			X		X		X		X		X					X	X

Agency Code	Agency Title	Program		1 1 9 8	1 1 9 9	1 2 9 8	1 2 9 9	1 3 9 8	1 3 9 9	1 4 9 8	1 4 9 9	1 5 9 8	1 5 9 9	2 1 9 8	2 1 9 9	2 2 9 8	2 2 9 9	2 3 9 9	
213	Norfolk State University	100-107			X		X		X				X						
214	Longwood University	100-107, 110, 809			X		X		X										
215	University of Mary Washington	100-107, 809			X		X		X		X		X		X				
216	James Madison University	100-107, 110, 809		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
217	Radford University	100-107, 809			X		X		X				X						
221	Old Dominion University	100-107, 110, 430, 809		X	X	X	X	X	X	X	X	X	X			X	X		
229	VPISU Cooperative Extension	100-107		X	X	X	X	X	X	X	X	X	X	X	X	X	X		
236	Virginia Commonwealth University	100-107, 430, 110, 809		X	X	X	X	X	X	X	X		X			X	X		
241	Richard Bland College	100-107			X														
242	Christopher Newport University	100-107, 110, 809			X		X		X		X		X		X		X	X	

Agency Code	Agency Title	Program		1 1 9 8	1 1 9 9	1 2 9 8	1 2 9 9	1 3 9 8	1 3 9 9	1 4 9 8	1 4 9 9	1 5 9 8	1 5 9 9	2 1 9 8	2 1 9 9	2 2 9 8	2 2 9 9	2 3 9 9	
246	University of Virginia's College at Wise	100-107, 110, 809			X		X		X		X		X				X		
247	George Mason University	100-107, 809			X		X		X				X						
260	Virginia Community College System	100-107		X	X	X	X	X	X				X				X		
268	Virginia Institute of Marine Science	100-107, 110		X	X	X	X	X	X				X			X	X		
325	Dept. of Business Assistance	534				X													
440	Dept of Environmental Quality	509, 512, 513, 599			X	X							X						
602	Dept of Medical Assistance Services	456, 466, 499					X												
799	Dept of Corrections	361, 398					X	X	X										

Appendix I:

Instructions for DPB Form A (2007) Capital Project Review Summary

(Due June 6, 2007)

Section 4-5.05.d.1.2 of the 2002 amendments to the 2000 Appropriation act required the Director, Department of Planning and Budget, and the Director, Department of General Services, to develop performance measures for capital projects. The DPB Form A will be used to collect capital project performance measurement information in addition to the project reappropriation information. DPB Form A is in a Microsoft Access database. Please refer to the following instructions for completing the form which can be found at the DPB website (www.dpb.virginia.gov) under “Documents and Forms.”

1. Complete this form for each project reported on the CARS ACTR 1408 Option A2, as of April 30, 2007. This includes active projects and completed projects. This does not include projects on the CARS ACTR 1408 that were reported as completed on the DPB Form A the previous year and have no appropriation balances.
2. This form must be completed for projects that meet any one of the following criteria: a) are funded in an Appropriation Act, b) are funded by revenue bonds, or c) are authorized by the Governor pursuant to § 4-4.01.n of Chapter 847.
3. For any project not approved for carryforward, DPB will close out the project and remove its appropriation from FATS and CARS as of June 30, 2007. If no DPB Form A is submitted, DPB will assume the project has been completed and will close it out.
4. Do not submit a separate Access file for each project. Enter all of the agency project information in one Access file. The report can be viewed for all projects in an agency or for the current project selected in the database simply by going to the "Reports..." menu in the toolbar. Send the completed Access database electronically to CapitalBudget@dpb.virginia.gov.

The section-by-section instructions for the Access form are as follows:

General Information

Complete this section by entering the agency's name and its three-digit code and by entering the project title and project code. The “Project Type” block contains a drop-down menu. Please select the choice that best describes the project. In some cases, more than one choice may apply to a project. Again, choose the description that best fits the project. **If the project is an “umbrella” project** such as maintenance reserve, **then identify it as such (as an umbrella project)** and do not complete the “Status of Project” section.

Three other blocks must also be completed. In the “Carryforward Request Type” block, which contains a drop-down menu, please select the appropriate type of carry forward request for the project in question. The choices include: “A. Active, Carryforward All Balances”; “B. Active, Partial Reversion”; and “C. Project Complete.”

In the “Date Funding Made Available” block, **please enter the date on which funds were first made available for this project** (i.e., the initial authorization date of the project’s funding.) For projects authorized by an appropriation act for either the first or second year of a biennium, this date should normally be July 1. If the project was authorized administratively as an “n” project or through Central Appropriations, the date should be the date on which the decision brief for that action was approved. For all entries, please enter the date as month, day, and year.

In the “Estimated Completion Date” block, please enter the date on which the agency believes this project will be completed. This date should be entered as month, day, and year. If the project is complete, then enter the date on which a Form CO-13.1 or Form CO-13.3 was approved.

Basis for Carry forward

Please check all of the conditions that apply to the project.

Status of Project

***Note:** This section should not be completed for umbrella projects or maintenance reserve projects.*

If any of the capital outlay forms shown in this section have been approved for the project, check the appropriate box. In addition, please enter the date on which that initial approval was granted and the date on which approval was granted for the latest revision of that form. Dates should be entered as month, day, and year. In addition, please enter the project’s total square footage as recorded on the latest revision of any form approved for the project. If the square footage was not recorded on a particular form, then leave that field blank. If a particular form has not been approved for the project, then do not check the box for that form or enter any dates for that form. If no capital outlay form has been approved for the project, then leave this entire section blank.

Project Budget Status

Please complete this section for all projects (including completed projects) except maintenance reserve projects.

Original Project Budget — The amounts entered in this column should equal those listed in the project budget shown on the **original** CO-2 approved for the project.

Current Project Budget — The amounts entered in this column should equal those listed in the project budget shown on the **most recently approved** CO-2.

Project Commitments — The amounts entered in this column should equal the amounts shown in the project’s contract documents (i.e., CO-3 for A&E services, CO-9 for construction, or other contractual documents for testing and inspection services) and reflect the project’s status as of April 30, 2007. Please note the following guidelines for contingencies: (1) the contingency amount should be equal to the larger of the total construction change orders or two percent of the construction contract for standalone construction projects and improvement projects in excess of \$1 million, or (2) five percent for improvement projects less than \$1 million.

Project Expenditures— This amount should equal the total value of all vouchers that have been processed in CARS during this fiscal year (through April 30, 2007) **plus** expenditures from prior fiscal years. In other words, this column should reflect **lifetime-to-date** expenditures for the project.

Carryforward Request — In this column, enter the total carryforward request for each type of activity shown.

Additional Information — This section is to be used to identify the amount to be reverted and the total number and value of change orders for the project. For any reversions, the agency should identify the amount and fund detail of the reversion. Four fields have been provided to record general fund reversions and any nongeneral fund reversions. In addition, agencies are required to report the total value of any general fund or nongeneral fund financed change orders and the total number of change orders processed for the project. If no change orders have been processed, then do not enter anything in these fields.

Justification — Provide a statement justifying any carryforward request in excess of the difference between Project Commitments less Project Expenditures. In addition, please complete the other blocks to capture the identity of the person completing this form.

**CAPITAL PROJECT REVIEW SUMMARY****GENERAL INFORMATION**

Agency Name:	<input type="text"/>	Agency Code:	<input type="text" value="0"/>
Project Title:	<input type="text"/>	Project Code:	<input type="text" value="0"/>
Project Type:	<input type="text"/>	Carryforward Request Type:	<input type="text"/>
Date Funding Made Available:	<input type="text"/>	Estimated Completion Date:	<input type="text"/>

BASIS FOR CARRYFORWARD (Check all that apply)

- ☐ Construction is in progress
☐ Equipment purchases have been authorized by the Governor but not received
☐ Plans and specifications have been authorized by the Governor but not completed
☐ Obligations were outstanding at the end of the previous biennium

STATUS OF PROJECT (Check all that apply)

	Original Approval Date	Latest Revision Date	Project Square Footage
<input type="checkbox"/> Form CO-2 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-3 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-4 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-5 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-6 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-8 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-13.1 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-13.3 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>
<input type="checkbox"/> Form CO-14 Approved	<input type="text"/>	<input type="text"/>	<input type="text" value="0"/>

PROJECT BUDGET STATUS

	Original Project Budget (original CO-2)	Current Project Budget	Project Commitments	Project Expenditures	Carryforward Request
Construction:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
A/E Services:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Inspection:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Equipment:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Other:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Contingency:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Total Budget:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
General Fund Share:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>

	General Fund	Nongeneral Funds	
Amount to be Reverted:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>
Fund Detail for Reversion:	0100	<input type="text"/>	<input type="text"/>
	General Fund	Nongeneral Fund	
Total Change Order Costs:	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	
Total Change Orders:	<input type="text" value="0"/>		

JUSTIFICATION

Name of Person Completing this Form:	<input type="text"/>	Date:	<input type="text"/>
Title of Person Completing this Form:	<input type="text"/>	Phone:	<input type="text"/>
E-Mail Address:	<input type="text"/>		